PATENT

Washington, DC 20231

Dear Sir:

Transmitted herewith for filing is the Patent Application of Inventors which is **Divisional** of parent application serial number 10/279169 filed on 10-23-2002

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- (2) Quang Lee
- (3) Edward Hin Pong Lee
- (4) Paul Phong Nguyen
- (5) Son Van Nguyen
- (6) Denny D. Tang
- (7) Bradley Douglas Webb
- (8) Patrick Rush Webb
- (9) Samuel Wei-san Yuan

For: Magnetic Transducer with a Write Head Having a Multi-layer Coil

Enclosed with the Patent Application are:

- 7 Sheet(s) of x formal informal drawing(s)
- 4 Declaration and Power of Attorney (Copies from Parent Case 10/279169)

The filing fee has been calculated as shown below:

	(Col. 1)	(Col. 2)	OTHER THAN A SMALL ENTITY		
FOR:	NO. FILED		NO. EXTRA	RATE	FEE
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X Any additional filing fees required under 37 CFR 1.16.

X Any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

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EXPRESS MAIL CERTIFICATE

I hereby certify that the paper(s) referenced above is (are) being deposited with the United States

Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated below and is addressed to

Mail Stop Patent Application, Commissioner For Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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